Supplementary Information for Legislative Review

2008-2009 Revenue Estimates

Manitoba

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PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2008/09 Estimates of Revenue. This includes a description of the revenue source or, where applicable, a further breakdown of the source into more specific components. It is hoped this additional information will assist members of the Legislature in their review of the revenue estimates.

A Summary by Department provides information on all revenues estimated to be collected by each department for 2008/09 with comparative estimates of revenue for 2007/08. In order to make year-over-year comparisons meaningful, adjustments to the previous year's estimates figures may be necessary. These adjustments may reflect organizational changes, as well as any other adjustments that may be required to ensure comparability. Normally, the total of the previous year's estimates of revenue does not change as a result of these adjustments.

The contents of this supplement are organized in the same manner as the 2008/09 Estimates of Revenue in order to allow for ease of use. Revenues are grouped into three main sources: Taxation, Other Revenue, and Government of Canada.

Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

Other Revenue encompasses all the fees and charges levied by departments as a part of their program delivery. This includes recovery of costs for goods or services provided to Crown corporations and other government agencies. Recoveries from other government departments are credited back to expenditure appropriations as a part of the Estimates of Expenditure. Other Revenue also includes funds transferred from Crown corporations, revenue sharing payments from special operating agencies and proceeds from the sale of government owned assets.

Wherever applicable, the main fees or ranges of individual fees are provided in these documents or references on where to obtain the actual schedules are provided.

Government of Canada revenues are identified by major program including: Equalization, Canada Health Transfer (CHT), Canada Social Transfer (CST), Infrastructure Renewal, Manitoba Floodway Expansion, Police Officers Recruitment Fund and Public Transit Capital Trust. The final grouping of Other includes all Canada/Manitoba agreements to fund specific programs. The supplement provides a brief description of the basis of cost sharing for each program.

Additional information on all revenue sources is available from the collecting department or agency.

Honourable Greg Selinger
Minister of Finance

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2008/09 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
$(000s)

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly		331.0		331.0
Executive Council		0.2		0.2
Aboriginal and Northern Affairs		130.0	100.0	230.0
Advanced Education and Literacy		1,452.0	16,475.7	17,927.7
Agriculture, Food and Rural Initiatives		3,490.8	166.5	3,657.3
Civil Service Commission		116.0		116.0
Competitiveness, Training and Trade		5,479.8	72,867.0	78,346.8
Conservation		34,083.3	2,126.0	36,209.3
Culture, Heritage, Tourism and Sport		2,629.7	499.6	3,129.3
Education, Citizenship and Youth		994.9	12,257.2	13,252.1
Family Services and Housing		29,799.6	4,671.4	34,471.0
Finance	5,263,672.0	9,708.6	2,200.0	5,275,580.6
Health and Healthy Living		4,652.2	8,170.8	12,823.0
Infrastructure and Transportation		132,988.4	5,809.8	138,798.2
Intergovernmental Affairs		10,866.1	70.0	10,936.1
Justice		44,090.9	13,436.8	57,527.7
Labour and Immigration		13,052.6	22,560.0	35,612.6
Science, Technology, Energy and Mines	13,828.0	9,890.3	-	23,718.3
Water Stewardship		108,624.8	470.0	109,094.8
Other Sources:				
- Equalization			2,063,400.0	2,063,400.0
- Canada Health Transfer (CHT)			845,800.0	845,800.0
- Canada Social Transfer (CST)			378,000.0	378,000.0
- Infrastructure Renewal			50,000.0	50,000.0
- Manitoba Floodway Expansion			75,233.3	75,233.3
- Police Officers Recruitment Fund			14,400.0	14,400.0
- Public Transit Capital Trust			17,900.0	17,900.0
- Emergency Expenditures		25.0	5,000.0	5,025.0
- French Language Services			425.0	425.0
- Crown Corporations/Entities		549,495.0		549,495.0
- Sale of Government Assets		100.0		100.0
TOTAL	**5,277,500.0**	**962,001.2**	**3,612,039.1**	**9,851,540.3**

SUPPLEMENTARY INFORMATION

2008/09 ESTIMATES OF REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
1. TAXATION		
FINANCE		
a. Individual Income Tax	**2,312,100.0**	2,159,400.0
- Tax levied on Manitoba residents' personal income from all sources.		
- three-rate structure of tax on taxable income:		
- 10.9% up to $30,544 (10.8% up to $31,000 effective January 1, 2009)		
- 12.75% between $30,544 and $66,000 (12.75% between $31,000 and $67,000 effective January 1, 2009)		
- 17.4% over $66,000 ($67,000 effective January 1, 2009), and		
- less non-refundable credits equal to 10.9% (10.8% after 2008) of personal amounts		
- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior years. Advance payments from the federal government for a tax year are based on federal estimates of national taxable income and the most recent provincial share of actual assessed returns for a tax year, plus provincial estimates of tax credits. Adjustments are made on the basis of actual assessments of provincial taxpayers for each particular year.		
b. Corporation Income Tax	**299,200.0**	279,100.0
- Tax levied on income of all corporations operating in Manitoba.		
- small business corporations - 2.0% (1.0% effective January 1, 2009)		
- small business income threshold - $400,000		
- other corporations - 14.0% (13.0% effective July 1, 2008 and 12% effective July 1, 2009)		
- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior tax years. Advance payments from the federal government for a tax year are based on federal estimates of national corporate taxable income and the most recent provincial share of actual assessed returns for a tax year plus provincial estimates of tax deductions and credits. Adjustments are made on the basis of actual assessments of corporations in a given year.		
c. Corporation Capital Tax	**123,200.0**	152,500.0
- Tax levied on the taxable paid up capital of corporations. A $10.0 million deduction is provided for corporations and associated corporations in calculating taxable paid up capital. Exemptions are provided for credit unions, cooperatives and family farm corporations. Manufacturing and processing corporations are exempt effective July 1, 2008.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
FINANCE (Continued)		
c. Corporation Capital Tax (Continued)		
- For fiscal years commencing after January 1, 2008 and before January 2, 2009, the tax rate is 0.2% for corporations with taxable paid up capital less than $10 million and 0.4% for corporations with taxable paid up capital greater than $11 million. For taxable paid up capital between $10 and $11 million, the tax is calculated at $20,000 plus 2.4% of the taxable paid up capital in excess of $10 million. - For fiscal years commencing after January 1, 2009 the tax rate is 0.1% for corporations with taxable paid up capital less than $10 million and 0.3% for corporations with taxable paid up capital greater than $11 million. For taxable paid up capital between $10 and $11 million, the tax is calculated at $10,000 plus 2.3% of the taxable paid up capital in excess of $10 million. - 3% of taxable paid up capital for bank, trust and loan corporations and 0.5% of taxable paid up capital for Crown corporations.		
d. Gasoline Tax	**137,000.0**	147,000.0
- Tax levied on sale of gasoline in the province. Exemptions provided for farmers, commercial fishermen, trappers and loggers. - $0.115 per litre on motor gasoline - $0.030 per litre on propane - $0.032 per litre on aircraft gasoline		
e. Insurance Corporations Tax	**63,500.0**	62,000.0
- Tax levied on business transacted in Manitoba through insurers and special brokers. - 2% of the net amount of premiums written under life and accident and sickness contracts - 3% of the net amount of the premiums written under any other contract of insurance		
f. Land Transfer Tax	**43,600.0**	38,500.0
- A graduated tax on the fair market value of property where transfers of title are registered in Manitoba. - 0.5% on property values of $30,001 to $90,000 - 1.0% on property values of $90,001 to $150,000 - 1.5% on property values of $150,001 to $200,000 - 2.0% on property values over $200,000		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
FINANCE (Continued)		
g. Levy for Health and Education - Tax levied on payrolls that exceed $1,250,000 annually (pro-rated for employers not operating for a full year and associated employers share the exemption). - on payrolls between $1,250,000 and $2,500,000, 4.3% of the portion that exceeds $1,250,000 - on payrolls that exceed $2,500,000, 2.15% on the entire payroll	**344,400.0**	328,800.0
h. Mining Claim Lease Tax - Levied on mining claims held by lease in the province - $10 per claim	**72.0**	72.0
i. Mining Tax - Tax on resource profits of mining corporations' Manitoba production - 18% of adjusted profits - 0.5% surcharge on adjusted profits (refundable if Manitoba corporation income tax payable)	**128,000.0**	107,000.0
j. Motive Fuel Tax - Tax on fuels, other than gasoline and natural gas delivered by a gas pipe distribution system, used in the operation of equipment and for commercial heating. Exemptions provided for farmers, commercial fishermen, trappers, loggers, the mining industry, the forestry industry, international ocean-going vessels and the cargo component of international aircraft flights. - $0.115 per litre on diesel fuel for highway use - $0.063 per litre on railway diesel fuel - $0.019 per litre on commercial heating oil - $0.032 per litre on jet fuel - $0.017 per litre on bunker fuel	**90,100.0**	84,900.0
k. Retail Sales Tax - Tax on tangible personal property purchased in or brought into the province and on specific services. Exemptions are provided for food items, children's clothing and footwear up to $150 per item, prescription drugs, farm implements, books, toll free line charges, commercially operated aircraft, custom developed software and custom computer programming, sanitary napkins, geophysical survey equipment, drill rigs, and well-servicing equipment used in oil and gas exploration and development, smoking cessation products and for certain other items. - 7% of the selling price before GST	**1,469,400.0**	1,326,500.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
FINANCE (Continued)		
l. Tax Administration and Miscellaneous Taxes	**79,900.0**	79,400.0
- Tax on electricity, natural gas and coal, with some exceptions for domestic and farm heating uses. Electricity used for mining and manufacturing is taxed at a reduced rate. - 7% of the selling price before GST		
m. Tobacco Tax	**170,000.0**	204,000.0
- Tax on cigarettes and tobacco products - $0.175 per cigarette - $0.165 per gram on fine cut tobacco - $0.150 per gram on raw leaf tobacco - 75% of the retail price of cigars capped at $5.00 per cigar		
n. Environmental Protection Tax		
- Tax on non-deposit alcoholic beverage containers - bottles under 750 ml - $0.05 - aluminum and other cans - $0.10 - bottles 750 ml or more and non-returnable beer bottles - $0.10	**1,700.0**	1,700.0
- Tax on the purchase of disposable diapers - 7% of the selling price before GST (collected as part of Retail Sales Tax)	**1,500.0**	1,500.0
Subtotal Environmental Protection Tax	**3,200.0**	3,200.0
TOTAL FINANCE	**5,263,672.0**	4,972,372.0
SCIENCE, TECHNOLOGY, ENERGY AND MINES		
a. Oil and Natural Gas Tax	**13,828.0**	17,782.8
- Tax assessed on the oil and gas production from a well or tract producing from privately owned (freehold) oil and gas rights in the province. - oil - formulae dependent on the classification of the oil - gas - 1.2% of the volume sold		
TOTAL SCIENCE, TECHNOLOGY, ENERGY AND MINES	**13,828.0**	17,782.8
TOTAL TAXATION	**5,277,500.0**	4,990,154.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
2. OTHER REVENUE		
LEGISLATIVE ASSEMBLY		
a. Auditor General's Office Fees	**325.0**	325.0
- Recovery of financial statement attest audit costs from government agencies and Crown corporations - audit manager 2 - $65 per hour - audit supervisor - $50 per hour - audit accountant 2 - $41 per hour - audit accountant 1 - $37 per hour - student auditor 3 - $23 per hour - student auditor 2 - $23 per hour - student auditor 1 - $23 per hour		
b. Sundry	**6.0**	6.0
- Sale to public by Statutory Publications - Bills - $150 annual subscription - Votes and Proceedings - $1 per issue; $50 per session - Journals - $60 per session		
TOTAL LEGISLATIVE ASSEMBLY	**331.0**	331.0
EXECUTIVE COUNCIL		
a. Sundry	**0.2**	0.2
- Sale of copies of Orders in Council - $0.50 per page - $2 for certification		
ABORIGINAL AND NORTHERN AFFAIRS		
a. Sundry	**130.0**	130.0
- Chief Place of Residency Levy - applies to registered owners of privately held land and to occupiers of Crown land who have their chief place of residence in Northern Affairs cottage areas - $500 per lot		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
ADVANCED EDUCATION AND LITERACY		
a. Fees		
- Private vocational schools - registration fees - $275 first course; $150 each additional course - new course assessment - $275 each - amended course assessment - $100 each - late fees at renewal time - $50	**27.0**	20.0
- General education development testing - $65 per test battery - duplicate transcripts $24	**35.0**	35.0
Subtotal Fees	**62.0**	55.0
b. Sundry		
- Interest revenue on class B Manitoba student loans - interest is earned on direct Manitoba student loans in repayment at the rate of prime plus 1.5%	**1,390.0**	970.0
TOTAL ADVANCED EDUCATION AND LITERACY	**1,452.0**	1,025.0
AGRICULTURE, FOOD AND RURAL INITIATIVES		
a. Fees		
- Lease rentals - Crown lands - hay and grazing - $1.88 per animal unit month - annual cropping - tendered (minimum 3% of assessment per cultivated acre) - untendered (4% of assessment per cultivated acre)	**1,400.5**	1,392.7
- Administration fees - Crown lands - 10% rural municipality - $10 per disposition re: federal government lands - unit transfer - $200 plus $40 per parcel	**20.0**	20.0
- Diagnostic services - by schedule available from the department - veterinary diagnostic fees - crop diagnostic fees	**1,840.4**	1,840.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
AGRICULTURE, FOOD AND RURAL INITIATIVES (Continued)		
a. Fees (Continued)		
- Agricultural licences - livestock dealers licences - $100 per year - elk farming licences - producer licences - $100 per year - dog/cat breeders and kennels licensing - $100 every three years - pesticides and fertilizers licences - $50 per year - farm machinery dealers and vendors licences - $100 every two years - apiary inspection fee - industry cost recovery	138.4	157.2
- Cattle brands - range from $25 to $30 renewal every five years	16.0	16.9
- Farm Lands Ownership Board - application for exemption fee - $233.65 per application	7.4	7.4
- Farm Machinery Board - application to repossess farm machinery equipment - $100 per application	15.0	15.0
- Miscellaneous licences	6.5	6.5
Subtotal Fees	3,444.2	3,456.1
b. Sundry		
- Technical resources - publications - agricultural building plans	22.3	24.1
- 4-H Programs - recoveries for 4-H Program leadership activities, project materials and achievement recognition	24.1	24.1
- Miscellaneous	0.2	0.2
Subtotal Sundry	46.6	48.4
TOTAL AGRICULTURE, FOOD AND RURAL INITIATIVES	3,490.8	3,504.5
CIVIL SERVICE COMMISSION		
a. Sundry	116.0	100.1
- Employee Assistance Program - $1.50 per employee bi-weekly from Crown corporations and other government agencies and institutions		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
COMPETITIVENESS, TRAINING AND TRADE		
a. Cost Recovery from New Brunswick	**22.8**	22.8
- Recovery of the shared costs of the Manitoba Office in Ottawa which is co-located with the Province of New Brunswick		
b. Fees		
- Hairstylist/esthetician examinations and licences - $75 bi-annually	**129.5**	129.5
- Apprenticeship registrations, examinations and certificates - $15 to $250 each	**288.0**	213.0
Subtotal Fees	**417.5**	342.5
c. Sundry		
- Manitoba Opportunities Fund Ltd. and Provincial Nominee Program - Business - recovery of an amount equivalent to the authority included in the Estimates of Expenditure for immigrant settlement and integration in accordance with the Growing Through Immigration Strategy	**4,000.0**	4,000.0
- Manitoba Bureau of Statistics - publications - catalogue of prices available - custom data services - individually priced based on service provided	**25.0**	25.0
- Venture capital companies recoveries	**-**	4.0
- Employment Centres - sale of miscellaneous products	**10.0**	10.0
- Job Referral Service - Partial recovery from Manitoba Hydro for costs incurred for the delivery of the Job Referral Service to support the referral of job seekers to contractors associated with the construction of hydroelectric generating stations in Northern Manitoba.	**1,000.0**	1,000.0
- Miscellaneous	**4.5**	4.5
Subtotal Sundry	**5,039.5**	5,043.5
TOTAL COMPETITIVENESS, TRAINING AND TRADE	**5,479.8**	5,408.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CONSERVATION		
a. Clean Environment Commission Cost Recovery	-	-
b. Cottaging Initiative	**3,176.0**	3,570.4
- Sale of cottage lots on Crown land		
c. Environment Fees and Sundry		
- Consultation services and searches - consultation services - $80 per hour - file searches - $90 per search	**90.0**	90.0
- Pesticide approval application fee - $250 per application	**56.2**	56.2
- Licence proposal application fees - range from $500 to $100,000	**259.0**	259.0
- Dangerous Goods Handling and Transportation Act fee - $250 per proposal	**3.0**	5.0
- Certification fees - Water and Wastewater Facility Operators Manitoba Regulation - 77/2003 - application for certification (all levels and categories) - $100 - examination fee - $150 - operator certificate (for transfer from other provinces) - $75 - renewal fee for operators certificate - $75 - five years - replacement fee for operators certificate - $50	**100.0**	195.0
- Miscellaneous	-	-
Subtotal Environment Fees and Sundry	**508.2**	605.2
d. Forestry Fees and Sundry		
- Timber permits - $10 per permit plus dues (see timber agreement sales for rates)	**121.2**	121.2
- Timber agreement sales - dues per cubic metre - oriented strand board hardwood - from $0.65 to $3.15 - aspen/poplar - from $0.65 to $1.15 - other than aspen/poplar - from $0.75 to $2.95	**1,576.0**	1,800.0
- Forest management licence/holders - dues per cubic metre - oriented strand board hardwood - from $0.65 to $3.15 - non oriented strand board hardwood - from $0.65 to $2.95 - softwood - from $0.75 to $2.95 - chipperwood - from $0.48 to $1.37	**2,503.0**	3,568.9
- Forest renewal charge - softwoods $6.69 per cubic metre; hardwoods $0.50 per cubic metre	**1,400.0**	2,600.0
- Timber seizure/trespass - unintentional - 2 x dues plus costs - intentional - 4 x dues plus costs	**2.0**	2.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CONSERVATION (Continued)		
d. Forestry Fees and Sundry (Continued)		
- Hay and grazing permits - haying - $5.85 per tonne - grazing - $3.13 per head per month - grazing penalties - $6 per head per month plus costs - hay and grazing permit fee - $15 per year plus costs - hay cutting permit - $15	0.2	0.2
- General permits - timber sale operating permit - $10 per year - cabin occupancy permits - range from $20 to $50 per year - leases - vary at discretion of Minister - scaler's licence - $20 each	12.8	12.8
- Sawmill and timber dealers' licences - $15 per year	2.5	2.5
- Fire protection charge - $0.17 per cubic metre	337.4	368.3
- Miscellaneous	191.5	191.0
Subtotal Forestry Fees and Sundry	6,146.6	8,666.9
e. Land Information Sales and Fees		
- Land sales (including recreational subdivision) - by agreement	400.0	400.0
- Vacation home lot rental - 4% of appraised market value per year, minimum fees range from $50 to $120	110.0	110.0
- General permits - miscellaneous leases - 4% of appraised market value per year, minimums as set out in Manitoba Regulations 130/91, 107/92, 1/93, 83/93, 82/94, 175/97 and 215/98 and The Crown Lands Act C340.	470.0	470.0
- Wild rice licences - development licence - $25 per year for three year term - production licence - $25 per year for ten year term plus $0.03 per pound of average production over previous three years - block licence - $25 per year - harvest permit - $25 per year - buyer's licence - $200 per year	20.0	20.0
- Sale of surveying services - cost recovery	15.0	15.0
- Sale of geographic mapping services - mapping services - cost recovery - digital products - $300 per set	5.0	5.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CONSERVATION (Continued)		
e. Land Information Sales and Fees (Continued)		
- Sale of maps and prints - as set out in Manitoba Regulation 211/94	**350.0**	350.0
- Sale of remote sensing products and services - as set out in Manitoba Regulation 211/94	**27.0**	27.0
- Land administration fees and miscellaneous receipts - land administration fees - range from $10 to $300	**429.6**	429.6
Subtotal Land Information Sales and Fees	**1,826.6**	1,826.6
f. Licence Sales by Vendors		
- Application fee for big game draw - $6.54 per applicant	**51.2**	51.2

- Big games licences
  - $5 for Wildlife Enhancement Initiative plus licence
  - Manitoba resident - range from $4.35 to $88.46 per licence year
  - non-resident Canadian - range from $88.46 to $322.10 per licence year
  - non-resident non-Canadian - range from $191.26 to $322.10 per licence year
  - Manitoba resident - special conservation moose package - $74.77
	2,846.2	2,846.2

- Game bird licences
  - $5 for Wildlife Enhancement Initiative plus licence
  - Manitoba resident - $14.63 per licence year
  - non-resident Canadian - $69.77 per licence year
  - non-resident non-Canadian - $135.19 per licence year
  - wild turkey licence - $15.56 per licence year
  - wild turkey (youth) - $4.67 per licence year
	999.9	999.9

- Trappers' licences
  - resident trapper's licence - $5 per licence year
  - registered trapline permit - $10 per licence year
	36.8	36.8

- Sundry licences and permits, miscellaneous - as set out in Manitoba Regulation 31/92, 147/95, 194/97, The Wildlife Act, The Plant Pests and Disease Act clause 16(i), Manitoba Regulation 17/2001.	**13.2**	13.2
Subtotal Licence Sales by Vendors	**3,947.3**	3,947.3

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CONSERVATION (Continued)		
g. Parks Fees		
- Vacation home lot rentals within parks - land rental fee - 4% of appraised market value of land per year, minimum fees range from $90 to $120 - service fee - cost recovery - chief place of residency fee - $500 per year	**5,250.2**	4,513.0
- Vacation home administration charges - application for lease/permit, renewal, amendment or copy - $30 each - application for lot development variance - $50 each - Variance Advisory Committee review of application - $50 each - annual Crown land permit application fee - $50 per year - certificate of approval - $15, subdivision fee - $20	**25.0**	25.0
- Private land service fees	**113.0**	113.0
- Vacation cabin and yurts rental - Hecla Provincial Park - range from $30.10 to $45.82 per day - Camp Morton Provincial Recreation Park - range from $69.76 to $76.04 per day - Camp Morton Hall Rental - $30 per day - Yurts (Camping Lite) - $40 per day	**191.2**	191.2
- Camping fees - range from $8.00 to $18.00 per day, $285.00 to $882.00 seasonal - winter storage - $120 - reservation service fee - $7.24, reservation change fee - $1.87 - self-registration charge - $2.34	**3,486.3**	3,124.8
- Park vehicle permit fees - vehicles other than buses - range from $6.67 per three day pass, $26.67 per year - buses - range from $23.81per day, $90.48 per year	**2,538.9**	2,005.9
- Special consideration organization service fee - cost recovery	**17.0**	17.0
- Land use permits/licences - as set out in Manitoba Regulation 148/96	**45.0**	45.0
- Commercial lot rental - 4% of appraised market value per year or by agreement	**304.0**	304.0
- Cottaging Initiative - lot development fees - variable	**516.9**	565.8
- Miscellaneous	**70.0**	70.0
Subtotal Parks Fees	**12,557.5**	10,974.7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CONSERVATION (Continued)		
h. Regional Operations Fees and Cost Recovery		
- Fire suppression - cost recovery - Fire suppression costs are recovered from various jurisdictions which may include railways, industry, municipalities and Department of Indian and Northern Affairs. Additionally, costs are recovered when the Province sends fire-fighting resources to other Provinces and States per the Canadian Interagency Forest Fire Center (CIFC) Mutual Aid Resource Sharing (MARS) Agreement, September 14, 1983.	**4,700.0**	4,700.0
- Onsite Wastewater Management System, Manitoba Regulation 82/2003 - single family sewage treatment plant - $250 - sewage ejector - $150 - disposal field - $100 - holding tank - $50 - septic tank replacement - $50 - registration of sewage haulers - $50 - five years - certification of installers - $100 - five years	**105.0**	105.0
- Livestock Manure and Mortalities Management Fees, Manitoba Regulations 42/98 and 52/2004 - late submission administration fee - $100 - manure storage facility construction permit - $5 per animal unit	**2.5**	3.0
- Environmental Liability Recovery - Amortization of Assets	**116.2**	-
- Miscellaneous	**20.0**	20.0
Subtotal Regional Operations Fees and Cost Recovery	**4,943.7**	4,828.0
i. Wildlife Sundry		
- Big game hunting guide licences - $25 per year	**30.0**	30.0
- Fur royalties - approximately 4% of average pelt value	**46.0**	50.0
- Wildlife permit fees - export - $20 - possession - from $10 to $100 - wild animal parts dealer - $30 - miscellaneous - from $10 to $25	**45.0**	45.0
- Commercial Wildlife Management Area (WMA) use permit and client entry fee - specified commercial use permit - $100 - certain non-commercial use permit - $25 - entry fee per client of commercial operator - $10	**125.0**	125.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CONSERVATION (Continued)		
i. Wildlife Sundry (Continued)		
- Outfitter allocation fee - per non-resident big game hunting licence for bear, moose, deer or caribou sold to non-resident hunters - $100	**390.0**	390.0
Subtotal Wildlife Sundry	**636.0**	640.0
j. Sundry		
- Employee board and lodging - not to exceed 20% of gross income; $3 per meal	**127.3**	127.3
- Tourism operators licence - application fee - from $15 to $200 - annual licence fee - from $25 to $200	**142.0**	142.0
- Ortho-Photo Database for Southern Manitoba - Contributions from Manitoba Hydro	**24.1**	-
- Miscellaneous	**48.0**	48.0
Subtotal Sundry	**341.4**	317.3
TOTAL CONSERVATION	**34,083.3**	35,376.4
CULTURE, HERITAGE, TOURISM AND SPORT		
a. Archives of Manitoba Fees	**328.2**	328.2
- Micrographics fees - labour - camera $33.75 per hour; processing $33.60 per hour - supplies - 33% mark-up		
- Reproduction fees - photocopies - $0.20 per copy - microprints - $0.50 per copy		
- Records Centre fees - records destruction - $2.35 per box - records storage - $8.40 per box per year - records retrieval - $8.70 per item requested		
- Postage and handling fees for mailed documents - up to 25 pages - $1 for domestic and $2 for foreign mail packages - 20 to 100 pages - $2 for domestic and $4 for foreign mail packages - 101 to 175 pages - $3 for domestic and $6 for foreign mail packages - over 175 pages - $4 for domestic and $8 for foreign mail packages		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CULTURE, HERITAGE, TOURISM AND SPORT (Continued)		
b. Communications Services Manitoba Fees	**285.9**	285.9
- Production and media services - brokerage fee - print tendering - 5% of print purchasing cost - program advertising - 5% of advertising cost - career advertising - 5% of advertising cost - legal tender and hearing notices - 5% of advertising cost - media planning services - 3% of advertising cost - media estimating - $45 per hour - media planning - $50 per hour - production co-ordination - $45 per hour - trafficking - $35 per hour		
c. Hudson's Bay Company History Foundation	**911.4**	888.6
- Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company Archives		
d. Manitoba Film Classification Board Fees		
- Classification fees - commercial public exhibition - first copy of 35 mm film - $2 per minute, second and subsequent copies - $1 per minute - film not over 16 mm - $5 per reel - trailers - $50 each - video - $2 per minute - non-commercial public exhibition - film, videotape or videodisc - $2.50 per title - adult home use videotape or videodisc - $204 per title - DVD - $252 per title where not previously released in another format - transfer fee - $50 per title - mainstream (non-adult) video or DVD - $50 per title - transfer fee - $15 per title - documentation fee - $25 per title	**497.7**	465.0
- Licence fees - film 35 mm - $450 per year - film 16 mm - $35 per year - video for public exhibition - $450 - home use videotape distributor - $250 per year - adult home use videotape distributor - $450 per year - video retailer - $95 per year, $20 discount for early payment	**105.0**	105.0
Subtotal Manitoba Film Classification Board Fees	**602.7**	570.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CULTURE, HERITAGE, TOURISM AND SPORT (Continued)		
e. Statutory Publications Fees		
- Manitoba Gazette - annual subscriptions - $135.85 Part 1 and Part 2 or $90.68 each - single issues - $7.61 Part 1 and Part 2 or $3.84 each - publication fees for notices and regulations - as set out in Manitoba Regulation 173/91	**166.8**	166.8
- Statutory publications - cost recovery for statutes, regulations and other government publications	**221.7**	221.7
Subtotal Statutory Publications Fees	**388.5**	388.5
f. Translation Services Fees	**110.0**	106.8
- Translation for written documents - base rate - $0.31 per word, minimum charge of $30 per request - rush rate - $0.40 per word - rush rate established when required production rate exceeds 1,200 words per work day and for all same-day requests		
- Proofreading and revision for written documents - base rate - $72 per hour - rush rate - $93.60 per hour - rush rate applies to all same-day requests and to other documents on a case-by-case basis as the amount of work required varies from one document to another		
- Interpretation for oral translation - base rate - $200 per hour for a team of two interpreters, minimum charge of 1 hour - overtime rate - $260 per hour for a team of two interpreters - overtime rate is charged when interpretation is required on Saturdays, Sundays, holidays and beyond 7 hours a day		
g. Sundry	**3.0**	2.9
- Legislative Library - reproduction fees - microprints - $0.50 per copy - photocopies - $0.15 per copy - interlibrary loans - photocopying - $5 up to 20 pages, $0.20 per additional page - facsimile transmission - $5 up to 10 pages, $0.50 per additional page - microprints - $5 up to 5 prints, $0.50 per additional print		
TOTAL CULTURE, HERITAGE, TOURISM AND SPORT	**2,629.7**	2,570.9

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
EDUCATION, CITIZENSHIP AND YOUTH		
a. Fees		
- Professional Certification - range from $20 to $80 for registration of credentials and qualifications; verifications and issuance of certificates	**115.0**	103.0
- Student Records - $12 per statement of marks	**15.0**	9.0
- Manitoba School for the Deaf tuition - based on actual historic costs and enrolment	**70.5**	71.6
- Independent study option - range from $104 to $207 for one-half credit to one credit course	**413.8**	413.8
- Overseas school registration fees - based on formal agreements with Manitoba and enrolment	**55.0**	30.0
Subtotal Fees	**669.3**	627.4
b. Sundry		
- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	**169.2**	169.2

- Independent study option
  - teacher resource material - $58 each
  - re-registration - range from $42 to $104 per course
  - re-write - $49 per course
	117.0	117.0

- Cost recovery of postage on video film mailings	**24.6**	24.6
- Miscellaneous	**14.8**	14.8
Subtotal Sundry	**325.6**	325.6
TOTAL EDUCATION, CITIZENSHIP AND YOUTH	**994.9**	**953.0**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
FAMILY SERVICES AND HOUSING		
a. Children's Special Allowance Recoveries	**16,858.3**	15,273.4
- Child Tax Benefit for wards of the province		
b. Cost Recovery from Municipalities	**1,378.4**	1,378.4
- Represents the municipalities' share of costs for municipal assistance and welfare services in accordance with the cost neutrality agreement for the Province to assume responsibility for municipal assistance for rural and northern Manitoba.		
c. Income Assistance Recoveries		
- Maintenance orders	**3,850.0**	3,850.0
- Property liens	**600.0**	600.0
- Overpayments	**1,000.0**	1,000.0
- Federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	**3,600.0**	5,520.0
- Public Trustee	**178.7**	178.7
- Miscellaneous payments to third parties	**720.0**	720.0
Subtotal Income Assistance Recoveries	**9,948.7**	11,868.7
d. Levy for Local Government Welfare Purposes in Unorganized Territory	**210.0**	210.0
- 3 mills on each dollar of the equalized assessment to a maximum of $210,000		
e. Sundry		
- Manitoba Developmental Centre		
- residential fee charges - sliding scale from $28.80 to a maximum of $67.60 per day, for residents who are able to pay	**525.2**	485.2
- non-resident fee charges - $270.90 per day	**195.0**	180.0
- employee meal charges - $1.90 per meal	**34.0**	35.0
- Family contributions - voluntary placement agreements	**50.0**	75.0
- Child Abuse Registry checks	**395.0**	316.0
- Post Adoption	**20.0**	20.0
- Winnipeg Child and Family Services Recoveries	**85.0**	200.0
- Miscellaneous	**100.0**	35.0
Subtotal Sundry	**1,404.2**	1,346.2
TOTAL FAMILY SERVICES AND HOUSING	**29,799.6**	30,076.7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
FINANCE		
a. Automobile Injury Appeals Commission Cost Recovery	**1,219.5**	1,179.3
- Full recovery of Automobile Injury Compensation Appeals Commission operating and overhead costs from Manitoba Public Insurance		
b. Claimant Adviser Office Cost Recovery	**1,255.1**	588.0
- Full recovery of Claimant Adviser Office operating and overhead costs from Manitoba Public Insurance		
c. Consumer Affairs Fees		
- Direct sellers' licence fees - $55 per year	**100.1**	100.1
- Vendor licence fees - no direct sellers - $175 per year - up to five direct sellers - $385 per year - over five direct sellers - $770 per year	**101.4**	101.4
- Collection agents' licence fees - $550 per year	**40.0**	39.4
- Bedding and upholstery permit fees - manufacturer - $400 per year - renovator - $85 per year - home hobby or craft operator - $20 per year	**847.5**	818.9
- Hearing aid certificates/dealer fees - interim certification - $224 per year - full certification - $154 per year - renewals - $119 per year - student certification - $42 per year - renewals - $28 per year - written examinations - $150 - practical examinations - $150 - replacement licences - $40	**5.6**	5.6
- Collector registration fees - $75 per year	**226.4**	226.4
- Amendment or replacement fees for lost licences or registrations - $40	**-**	-
- Non-compulsory forms review fees - $70	**-**	-
- Co-operatives and credit unions/caisses populaires	**25.2**	25.2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
FINANCE (Continued)		
c. Consumer Affairs Fees (Continued)		
- Residential tenancies - claims - $20 each - orders of possession - $60 each - order to repair - $50 or 10% - order to redirect rent - $100 plus $5 per redirect - security deposit held - $25 plus $5 each additional security deposit - application for substitutional service - $10 - application for rent increase above the guidelines - $500 for 4 or more units - $150 for 3 or less units - application for rehabilitation - $500 per building plus $5 per unit to a maximum of $1,000 - application for rehabilitation scheme - $100 per unit - order registry searches - unlimited internet searches - $250 per year - in person, Residential Tenancies Branch searches - $5 per search per 1/2 hour - property rent status - multiple residence building - $300 per search - duplex, triplex or fourplex residence building - $150 per search	**669.0**	669.0
- Miscellaneous	**281.6**	209.1
Subtotal Consumer Affairs Fees	**2,296.8**	2,195.1
d. Insurance Act Fees and Cost Recovery	**986.7**	986.7
- As set out in The Insurance Act and by regulation - Insurance Company fees - various categories of annual licence fees for insurers ranging from $25 to $1,985, depending on the nature of operations and classes of business underwritten - miscellaneous fees from $30 up to $300 for various services - Agents and adjusters fees - annual licence fees ranging from $35 to $175 depending on the nature of insurance - Insurance Council of Manitoba fees - share of various fees collected by the Insurance Council of Manitoba		
e. Recovery of Prior Years' Expenditures	**3,000.0**	3,000.0
Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
FINANCE (Continued)		
f. Trust and Loan Fees		
- Annual business returns	**240.0**	240.0
- Processing for business authorization	**5.0**	5.0
Subtotal Trust and Loan Fees	**245.0**	245.0
g. Sundry		
- Retail Sales Tax Clearance certificate fee - $50 each and private vehicle buy/sell refund processing fee - $25 each	**175.0**	175.0
- Manitoba tax rebate discounting registration fee - $500 per tax rebate discounter plus $100 for each extra franchise location	**26.8**	26.8
- International Fuel Tax Agreement – licence and decal fees	**137.5**	137.5
- Recovery of claims management and loss analysis costs from agencies and Crown organizations	**113.1**	113.1
- Recovery of costs for receptionists in the bilingual service centres from external partners in the centres	**115.2**	77.8
- Miscellaneous	**137.9**	137.9
Subtotal Sundry	**705.5**	668.1
TOTAL FINANCE	**9,708.6**	8,862.2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
HEALTH AND HEALTHY LIVING		
a. Sundry		
- Revenue is received from employees for meals at the cafeteria in the Selkirk Mental Health Centre, per the General Manual of Administration.	**18.0**	18.0
- Per diem charges to chronic patients in the Selkirk Mental Health Centre - sliding scale based on income, rates range from $29.70 to $69.70 per day.	**1,683.0**	1,683.0
- Miscellaneous revenues including Nunavut revenues, vaccine recoveries from the First Nations and Inuit Health Branch, tuberculosis recoveries from the Federal Government and other miscellaneous recoveries .	**1,092.8**	1,092.8
- Cadham Laboratory recoveries - diagnostic consulting fees to the federal medical services - $32 per person and recoveries from third parties to undertake collaborative epidemiology research projects.	**539.3**	539.3
- Air ambulance – recoveries from third parties for distance traveled - $9.20 per air mile	**1,319.1**	1,319.1
TOTAL HEALTH AND HEALTHY LIVING	**4,652.2**	4,652.2
INFRASTRUCTURE AND TRANSPORTATION		
a. Automobile and Motor Carrier Licences and Fees		
- Vehicle registration and related fees - passenger vehicles - $119 per year - trucks (other than commercial trucks) - range from $119 to $1,059 per year - farm trucks - range from $106 to $647 per year - commercial or public service trucks - range from $119 to $4,068 per year - semi-trailers - $10 per five years - re-issue of licence plates - dual set $7 - transfer of ownership document - $6 each - dealer permits - range from $15 per year to $120 per five years - dealer plates - $145 per year	**104,855.6**	96,876.8
- Personalized plates - $100 each	**36.0**	36.0
- Off road vehicles - $15 per year	**400.0**	285.0
- Overweight fees - $0.036 per km. per 1000 kg. in excess of maximum weight for the vehicle	**345.0**	345.0
- Overdimensional fees - overwidth - single trip range from $6 to $72, or $20 to $195 per year - overlength - single trip range from $6 to $12, or $20 to $160 per year	**455.0**	455.0
Subtotal Automobile and Motor Carrier Licences and Fees	**106,091.6**	97,997.8

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
INFRASTRUCTURE AND TRANSPORTATION (Continued)		
b. Cost Recovery from Municipalities and Other Third Parties	**4,257.2**	4,257.2
- Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis and recovery of salary costs from Municipalities for work undertaken by the Manitoba Water Services Board		
c. Drivers' Licences		
- Driver licence fees - $20 per application	**15,545.0**	15,545.0
- Driver licence reinstatements - $50	**257.6**	257.6
- Driver licence replacements - $10 per licence or per photo	**243.0**	243.0
- Road test fees - class 1 - $50 per test - classes 2 and 3 - $45 per test - class 4 - $35 per test - classes 5 and 6 - $30 per test	**1,110.3**	1,110.3
- Written test fees - $10 per test	**308.0**	308.0
- Sundry and searches - accident report - $10 each - driver abstract - $10 each - vehicle search - $10 each - driver's handbook - $5 each - professional driver's handbook (classes one to four) - $10 each	**1,082.2**	1,082.2
- Private Vehicle Inspection Program - one-time setup fee for private sector facilities - $200 - sale of inspection certificates - $5 each	**870.0**	870.0
Subtotal Drivers' Licences	**19,416.1**	19,416.1
d. Licence Suspension Appeal Board Fees	**100.0**	100.0
- Licence Suspension Appeal Board - $130 per application		
- Medical Review Committee - $50 per application		
e. Rentals from Various Government Properties		
- Housing - individual unit assessment	**14.0**	14.0
- Space rental - various provincial properties	**1,013.4**	1,013.4
- Cafeterias - by tender; operators return a percentage of profit	**194.0**	194.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
INFRASTRUCTURE AND TRANSPORTATION (Continued)		
e. Rentals from Various Government Properties (Continued)		
- Casual parking - meters - $1 per hour - ticket dispensers - $1.25 to $3.25 per visit depending on location	**140.0**	140.0
- Monthly parking - varying rates as approved by Parking Board	**35.0**	35.0
Subtotal Rentals from Various Government Properties	**1,396.4**	1,396.4
f. Taxicab Licences and Fees	**200.0**	200.0
- Taxicab business licence for taxicabs and limousines - $200 per year		
- Taxicab business licence for accessible and handicap vans - $100 per year		
- Temporary taxicab business licence for taxicab only - $200 per year		
- Transfer of taxicab business licence to another person - $400		
- Transfer of taxicab business licence to another vehicle - $25		
- Taxicab driver licence - $30 per year		
- Taxicab driver licence replacement - $30		
- Taxicab business licence replacement - $50		
g. Sundry		
- Selkirk Linen Services - 100% cost recovery of utilities supplied through the Selkirk Mental Health Centre	**286.0**	286.0
- Manitoba Government Employees' Union - recovery of employees' salaries while on union business	**15.0**	15.0
- Parking fines - range $15 to $70 per fine	**75.0**	75.0
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	**551.6**	551.6
- Accommodation Development - fee-for-service	**225.0**	225.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
INFRASTRUCTURE AND TRANSPORTATION (Continued)		
g. Sundry (Continued)		
- Fees for access and building applications and permits - $50 per application	**30.0**	30.0
- Mould Remediation and Asbestos Abatement Program	**100.0**	100.0
- Miscellaneous	**244.5**	244.5
Subtotal Sundry	**1,527.1**	1,527.1
TOTAL INFRASTRUCTURE AND TRANSPORTATION	**132,988.4**	124,894.6
INTERGOVERNMENTAL AFFAIRS		
a. Cost Recovery from Municipalities		
- Municipal Officials Directory - $9.35 per copy	**5.0**	5.0
- Municipal assessment expenditures - recovery of 75% of estimated expenditures	**7,087.3**	6,729.7
- Over-the-Counter Property Reports - $7 per inquiry	**11.2**	8.0
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	**1,376.7**	1,341.2
- Computerized tax information - cost recovery based on staff time and operating costs	**140.0**	120.0
- Subscriber Access to Assessment Data - $6 per roll entry	**228.0**	65.0
- Recovery of costs on planning projects - fee schedule based on current salary rates	**7.0**	7.0
- Sale of maps, booklets and reports - varied	**1.5**	2.0
Subtotal Cost Recovery from Municipalities	**8,856.7**	8,277.9
b. Public Utilities Board Cost Recovery		
- Electric and Gas Utilities - proceeding costs, and fees as per Regulation	**1,098.1**	1,098.1
- Safety related costs for administration of The Gas Pipe Line Act	**235.7**	235.7
- Water and sewer utilities - no hearing - $150 per application - hearing - based on actual costs - Annual fee - $100 per utility	**26.0**	26.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
INTERGOVERNMENTAL AFFAIRS (Continued)		
b. Public Utilities Board Cost Recovery (Continued)		
- Licences - cemetery and mausoleum licence - initial $550; renewal $275 per year - columbarium licence - $27.50 per year - crematory licence - $110 per year - owners' licence to sell - $27.50 per year - agents' licence to sell - initial $27.50; renewal $27.50 per year - transfer $5.50 - licence to sell pre-arranged funeral plans - varies according to scale	**16.2**	16.2
- Residential Gas brokers licence - initial $1,500; renewal $500 per year	**5.5**	5.5
- Commercial Gas brokers licence - initial $3,000; renewal $500 per year		
- Appeals under The Highways Protection Act - $50	**-**	-
Subtotal Public Utilities Board Cost Recovery	**1,381.5**	1,381.5
c. Fees		
- Municipal Board - filing fees, hearing fees and debenture fees - as per fee schedule	**64.9**	64.9
- Land Value Appraisal Commission - hearing fees - $300 per hour - transcription fees - $2.20 per page for originals, $0.80 per page for first copy, $0.35 per page for each additional copy	**35.5**	35.5
- Subdivision fees - application fee - $250 - approval fee - $150	**475.0**	450.0
Subtotal Fees	**575.4**	550.4
d. Sundry	**52.5**	50.3
TOTAL INTERGOVERNMENTAL AFFAIRS	**10,866.1**	10,260.1

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
JUSTICE		
a. Cost Recovery from City of Winnipeg	**489.3**	489.3
- Negotiated amount as specified in agreement between the city and province to allow admissions to the Remand Centre by the Winnipeg Police Service on a 24 hours a day basis		
b. Cost Recovery from Municipalities	**2,373.8**	2,521.8
- Extension Policing Service Agreements and Municipal Sub-Contracts for RCMP policing - recovery of Manitoba's costs in providing police services to communities having populations between 750 and 4,999 persons		
c. Cost Recovery from Victims Assistance Trust Fund	**3,581.5**	3,362.5
- Amount equivalent to the authority included in the Estimates of Expenditure for certain victims assistance expenditures - funded from 20% surcharge on most fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund)		
d. Escheats to the Crown - unclaimed estates	**50.0**	50.0
e. Fines and Costs	**27,955.5**	25,681.4
- Fines, costs and surcharges ordered by the Court of Queen's Bench and Provincial Court		
f. Law Fees		
- Court of Appeal - range from $10 to $55	**10.0**	15.0
- Court of Queen's Bench - civil and family matters - ranges from $20 to $200 depending upon the filing type - probate matters - fee calculated on value of estate - trial fees - trial setting fees of $500 for civil matters and $200 for family matters	**6,650.0**	6,390.9
- Sheriffs - flat rate fee of $350, plus additional fees for services excluded from flat rate	**249.5**	249.5
- External transcription fees - $3 to $5.50 per page of transcript - $0.35 to $0.80 per page for each additional copy	**23.4**	35.0
Subtotal Law Fees	**6,932.9**	6,690.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
JUSTICE (Continued)		
g. Sundry		
- Private investigators and security guard licence fees - private investigator business licence or renewal of a licence - $400 - security guard business licence or renewal of a licence - $400 - licence to operate a private investigator or security guard branch office - $200 - registration as an employer of in-house security guards - $50 - private investigator licence or renewal of licence - $25 - security guard licence or renewal licence - $25 - replacement of an identification card - $15 - writing or re-writing the security guard examination - $25	**180.5**	180.5
- Provincial correctional institutions recoveries for federal prisoners, immigration holds and City of Brandon arrestees - per diem based on actual costs	**685.0**	685.0
- Vehicle impoundment fees - application for a hearing - $100 (refundable if hearing is successful) - administration - $115	**300.0**	300.0
- Non-police services - recovery of costs from users of non-police related services provided by provincially funded police services	**110.0**	110.0
- Children's Special Allowance Recoveries - for youth in custody	**150.0**	150.0
- Youth Auto Theft Deterrent Initiative - recovery of costs from Manitoba Public Insurance for the supervision of young offenders under the auto theft deterrent initiative	**913.0**	896.0
- Miscellaneous	**369.4**	324.4
Subtotal Sundry	**2,707.9**	2,645.9
TOTAL JUSTICE	**44,090.9**	41,441.3
LABOUR AND IMMIGRATION		
a. Cost Recovery from Workers Compensation Board	**8,832.3**	7,827.6
- Recovery of costs of administering worker adviser services and workplace safety and health programs, pursuant to section 84.1(1) of The Workers Compensation Act		
- Recovery of costs for prevention initiatives through agreement with the Workers Compensation Board using funds generated under section 97.1(1) of The Workers Compensation Act		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
LABOUR AND IMMIGRATION (Continued)		
b. Fees		
- Amusement ride inspections - first inspection non-portable rides - $40 - first inspection other rides - $80 - re-inspection - $200	**12.2**	12.2
- Electrical inspections/approvals - equipment inspection - $150 for first item, $50 for each similar item or $140 per hour	**100.0**	100.0
- Electricians' examinations and licences - examination - $50 each - renewal - $30 per year (four year renewal - $120) - other - $12	**645.6**	26.0
- Power engineers' examinations and certificates - certificate - $50 per examination - renewal - $30 per year (four year renewal - $120) - other - range from $15 to $80	**39.4**	284.4
- Licences, examinations and permits under The Gas and Oil Burner Act - as set out in Regulations 104/87R, 191/93, 190/97, 139/98, 67/02 and 105/05	**1,303.7**	1,303.7
- Elevator permits - initial permit range from $163 to $675; renewal from $110 to $550 dependent on type of elevator and length of licence period - additional inspection - $75 per hour	**500.0**	500.0
- Design registration for elevators - drawings and specifications - range from $75 to $175 each	**5.0**	5.0
- Design registration/shop inspections - boilers, pressure vessels, refrigerator plants and nuclear components - design registration - range from $90 to $415 each - shop inspections - $50 basic fee, plus a range from $80 to $840 each	**70.0**	70.0
- Boiler, pressure vessels and refrigeration inspections - as set out in The Steam and Pressure Plants Act - Regulations 108/87R, 259/88, 96/95, 226/96, 154/97, 45/03, 115/03 and 80/05	**841.7**	841.7
- Testing and retesting of welders - testing - $75 each plus cost of material - retesting - $75 each	**65.5**	65.5
- Employment agency licences - $100 per year	**9.5**	9.5
- Registration of pension plans and annual returns - range from $100 to $15,000	**515.0**	515.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
LABOUR AND IMMIGRATION (Continued)		
b. Fees (Continued)		
- Blaster certificates - safety training program - $50 each - examination or re-examination - $25 each	**7.7**	7.7
- Affidavit processing fee - boiler/pressure vessel installations - $25 each	**10.0**	10.0
- Certified industrial audiometric technician - $100 for five year licence	**3.0**	3.0
- Quality assurance certificates - $75 per hour of inspection	**10.0**	10.0
- Inspection of pressure piping systems and of repairs to boilers, pressure vessels and pressure piping systems - $75 per hour	**2.0**	2.0
Subtotal Fees	**4,140.3**	3,765.7
c. Sundry	**80.0**	80.0
TOTAL LABOUR AND IMMIGRATION	**13,052.6**	11,673.3
SCIENCE, TECHNOLOGY, ENERGY AND MINES		
a. Minerals Royalties and Fees		
- Application for mineral exploration licence fee - $359 per licence	**11.4**	11.4
- Recording claims and claim tag fee - $14 unsurveyed claim recording fee - $6.50 per set of four claim tags - $6.50 per set of duplicate claim tags - $60 surveyed claim recording fee	**31.9**	31.9
- Filing report of work fee (claims) - $12 per mineral claim per year	**38.4**	38.4
- Mineral lease application and renewal fee - $239 per lease	**1.3**	1.3
- Mineral lease rentals - $10.50 per hectare per year, $193 minimum - $12 per hectare per year for non-producing leases, 1st term $257 minimum - $12 per hectare 2nd term not in production - $200	**297.5**	297.5
- Surface lease rentals - $6.50 per hectare per year, $129 minimum	**9.1**	9.1
- Application for surface leases/renewals - $60 per application	**0.1**	0.1

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
SCIENCE, TECHNOLOGY, ENERGY AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Forfeiture of payment in lieu of work commitment (claims) - $12.50 per hectare for each of the second to tenth years; $25 per hectare for each subsequent year	**100.0**	100.0
- Forfeiture of cash deposit on mineral exploration licences - $0.50 per hectare	**100.0**	100.0
- Forfeiture of cash in lieu of work commitment on mineral exploration licences as set by Regulation 65/92	**-**	-
- Order in Council lease rentals - $10.50 per hectare per year, $193 minimum - $12 per hectare per year, $200 minimum (renewal lease not in production)	**1,358.7**	1,358.7
- Potash permit lease rental fees	**160.2**	103.7
- Potash lease royalties	**-**	-
- Registration/transfer/debenture - registering an assignment/transfer - $13 per disposition/lease - recording any document not otherwise specified against each disposition or lease - $13 per disposition/lease - grouping fee - $6.50 per claim - filing a notice of dispute fee - $64	**16.2**	16.2
- Prospecting licence and replacements - $13 per individual application - $257 per company application	**2.5**	2.5
- Maps/photocopy/assessment fees - $1.50 minimum charge - copy of recorded document/instrument - $6, claim history - $1.50 and computer report - $4 - customized report - $18 - claim maps - $3 each - maps - cost recovery	**9.1**	9.1
- Application to the Mining and Surface Rights Boards - $322 per application	**0.6**	0.6
- Casual quarry permit application fees - $30 per permit	**25.6**	25.6
- Casual quarry permit royalties - as set by Regulation 65/92	**163.0**	163.0
- Quarrying lease application fees and renewals - $60 per application	**3.3**	3.3
- Quarrying lease rental fees - $24 per hectare other than peat - $6.50 per hectare for peat	**512.0**	512.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
SCIENCE, TECHNOLOGY, ENERGY AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Quarrying lease royalties - as set by Regulation 65/92	**346.5**	346.5
- Quarry exploration permits - application fees - $60 per application - filing report of work fees - $13 per permit - forfeiture of cash deposit $25 per hectare (minimum $1,000) - forfeiture of payment in lieu of work commitments - as set by Regulation 64/92	**-**	-
- Application for registration certificate - $13 per certificate - private aggregate quarries application fee	**10.0**	10.0
- Bore hole licence application fee - $25 per application	**0.4**	0.4
- Miscellaneous - relief from forfeiture/extension of time application fees - $60 per disposition - interest on the debt to the Crown - publications	**3.4**	3.4
Subtotal Minerals Royalties and Fees	**3,201.2**	3,144.7
b. Petroleum Royalties and Fees		
- Exploration Reservation - Fees/Rental/Registration	**9.3**	-
- Oil and gas lease bonus - voluntary bid	**450.0**	840.0
- Oil and gas lease rentals and extension penalties - annual rentals - $3.50 per hectare; minimum $50 per lease - extension penalty - first year $2.50 per hectare, second year $5 per hectare, third to fifth years $12.50 per hectare - application fees - $400 per application - registration of instruments against oil and dispositions - $25 per registration	**371.2**	434.9
- Oil and gas royalties - on oil and gas production from a well or tract producing from Crown owned oil and gas rights in the province - oil - formulae dependent on classification of the oil - gas - 12.5% of the volume sold	**5,306.8**	5,927.6
- Publications/technical sales - weekly well activity report - $85 per year - act and regulations binder - $50 each - search of an exploration reservation or lease - $10 per written search - certified copy exploration reservation or lease - $10 each - maps and reports - varied - photocopying - $0.25 per page	**4.0**	4.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
SCIENCE, TECHNOLOGY, ENERGY AND MINES (Continued)		
b. Petroleum Royalties and Fees (Continued)		
- Lease agents - registration/renewal/amendment - individual registration - $100 per two-year term - renewal of registration - $50 per two-year term - corporate registration - $200 per two-year term - renewal of corporate registration - $100 per two-year term	-	-
- Geophysical/drilling and production - drilling licence - $250 per application - geophysical licence - $100 per application - oil and gas facility licence - $250 per application - transfer of well licence (including name change) - $100 each, maximum of $1,000 per client	**43.8**	53.8
Subtotal Petroleum Royalties and Fees	**6,185.1**	7,260.3
c. Sundry		
- Telecommunications - recovery of costs from rural schools for the expansion of the Provincial Data Network	**501.0**	514.8
- Publications - cost recovery	**3.0**	3.0
Subtotal Sundry	**504.0**	517.8
TOTAL SCIENCE, TECHNOLOGY, ENERGY AND MINES	**9,890.3**	10,922.8
WATER STEWARDSHIP		
a. Drinking Water Fees - Permit fees - $150 to $500 per submission - Operating licence fees - $50 to $400 per utility	-	-
b. Fisheries Fees and Sundry		
- Commercial fishing licence - general, Manitoba Regulation 119/97 - commercial operator licence - range from $22.50 to $62.50 - commercial fisherman licence - range from $5.00 to $52.50	**60.8**	60.8
- Manitoba Hydro - cost recovery Grand Rapids Hatchery support - by agreement	**219.5**	219.5
- Fisheries enhancement stamp and print - $2.50 per unsigned stamp; $5 per signed stamp; $30 per signed print	**2.0**	2.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
WATER STEWARDSHIP (Continued)		
b. Fisheries Fees and Sundry (Continued)		
- Miscellaneous, Manitoba Regulation 119/97 - live fish handling permit and fish farming licence - $15 per year - commercial bait fishing licence - first block or open block - $52.50 per year; each additional block $50; commercial leech harvester licence - first block or open block $22.50 per block per year; each additional block $20 - commercial live bait fish dealer's licence - $12.50 per year - various miscellaneous items	**30.0**	30.0
Subtotal Fisheries Fees and Sundry	**312.3**	312.3
c. Licence Sales by Vendor	**3,091.3**	2,589.1
- Angling licences, Manitoba Regulation 119/97, 112/2003 and 69/2004 - Fisheries Enhancement Fund - $2.50 plus licence fee - Manitoba resident - $18.89 - Manitoba resident (conservation) - $13.28 - Canadian resident - $40.38 - Canadian resident (conservation) - $21.69 - resident (seniors conservation) - no charge - non-resident - $54.40 - non-resident (conservation) - $31.04		
d. Water Power Rentals	**105,000.0**	105,000.0
- Rental rates are payable based on the greater of the annual energy generation or the installed plant capacity. Manitoba Regulations 25/88 and 197/2001 - utilities with a total capacity of 268,096 horsepower or more, at an annual rate equal to the greater of (i) the horsepower capacity during the year multiplied by $8.13 (ii) the horsepower year output multiplied by $20.32 - utilities with a total capacity less than 268,096 horsepower, at an annual rate equal to the greater of (i) the horsepower capacity during the year multiplied by $3.96 (ii) the horsepower year output multiplied by $9.90		
e. Water Resources Sundry		
- Well drilling licences - $10 per rig, Manitoba Regulation 228/88	**0.7**	0.7
- Water rights application fees range from $25 to $2,000 and water use charges - industrial users charged by water volume based on formula set by Manitoba Regulations 126/87, 19/90 and 107/90	**192.0**	192.0
- Town Dykes Agreement (pump replacement)	**4.5**	4.5
- Miscellaneous	**24.0**	24.0
Subtotal Water Resources Sundry	**221.2**	221.2
TOTAL WATER STEWARDSHIP	**108,624.8**	108,122.6

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
EMERGENCY EXPENDITURES		
a. Sundry	**25.0**	25.0
- Emergency response recovery - actual costs recovered from responsible party		
CROWN CORPORATIONS / ENTITIES		
a. Manitoba Lotteries Corporation	**301,200.0**	275,000.0
- Transfer of net income		
b. Manitoba Liquor Control Commission	**227,300.0**	213,200.0
- Transfer of net income		
- Prices set by policy		
c. Special Operating Agencies - revenue sharing		
- Civil Legal Services	**200.0**	200.0
- Companies Office	**2,000.0**	2,000.0
- Fleet Vehicles Agency	**1,500.0**	1,500.0
- Manitoba Securities Commission	**7,300.0**	7,300.0
- Materials Distribution Agency	**-**	400.0
- The Property Registry	**9,715.0**	9,715.0
- Vital Statistics Agency	**280.0**	280.0
Subtotal Special Operating Agencies	**20,995.0**	21,395.0
TOTAL CROWN CORPORATIONS / ENTITIES	**549,495.0**	509,595.0
SALE OF GOVERNMENT ASSETS		
a. Government Departments	**100.0**	100.0
TOTAL OTHER REVENUE	**962,001.2**	910,025.7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
3. GOVERNMENT OF CANADA		
EQUALIZATION	**2,063,400.0**	1,826,000.0
- An unconditional transfer payment received from Canada under a program designed to provide provincial governments with the financial ability to provide reasonably comparable levels of public service at reasonably comparable levels of taxation.		
- Effective 2007/08, entitlements under the Equalization Program are calculated once a year and are determined using a 10-province standard, 50% natural resource revenue inclusion, a fiscal capacity cap, a reduction in the number of tax bases, a market value base for residential property taxes and two-year lagged data with a three-year weighted moving average.		
CANADA HEALTH TRANSFER (CHT)	**845,800.0**	807,000.0
- Block transfer payment received from Canada in support of health care.		
- By formulae on an equal per capita total entitlement basis effective 2007/08.		
CANADA SOCIAL TRANSFER (CST)	**378,000.0**	341,400.0
- Block transfer payment received from Canada in support of post-secondary education, early childhood initiatives and social services.		
- By formulae on an equal per capita cash basis effective 2007/08.		
INFRASTRUCTURE RENEWAL	**50,000.0**	45,600.0

- Federal transfer support for Infrastructure Renewal consists of two components:
  - Base funding of $25 million per year is provided by Canada on an equal per jurisdiction funding basis to be applied to the construction, renewal, material enhancement or safety-related enhancement of national, community and non-core highway transportation-related priorities.
  - Manitoba's equal per capita share of the Government of Canada's Building Canada Fund, which is intended to support the core national highway system, large scale projects such as public transit and sewage treatment infrastructure, and small-scale municipal projects such as cultural and recreational facilities.		

- The $25 million in Base funding expected in 2007/08 was delayed due to a slower than anticipated resolution of infrastructure agreements with Canada, resulting in base transfers of $50 million in 2008/09. Similarly, federal infrastructure funding anticipated under the Building Canada Fund has been delayed to future years.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
MANITOBA FLOODWAY EXPANSION	**75,233.3**	100,154.7
- Expansion of the Red River Floodway - Recovery from Canada of 50% of eligible capital costs of $665,000,000 joint funding.		
POLICE OFFICERS RECRUITMENT FUND	**14,400.0**	-
- The Police Officers Recruitment Fund is a one-time trust payment from Canada intended to support the recruitment of new front-line police officers.		
PUBLIC TRANSIT CAPITAL TRUST	**17,900.0**	-
- The Public Transit Capital Trust is a one-time payment from Canada intended to support projects in public transit infrastructure intended to result in or lead to increased ridership; reductions in traffic congestion; or net decreases in air pollutants and greenhouse gas emissions.		
ECOTRUST FUND	-	53,800.0
- The ecoTrust for Clean Air and Climate Change was a one-time payment from Canada to support climate change initiatives that result in or lead to a reduction in air pollution and greenhouse gas emissions.		
HEALTH FUNDS		
- HPV Immunization Trust - A one-time trust payment from Canada to assist provinces and territories in purchasing human papillomavirus (HPV) vaccine and to support the launch of a national program that will focus on protecting women and girls from cervical cancer.	-	10,800.0
- Diagnostic Medical Equipment Fund - Recovery to provincial revenue from the Diagnostic Medical Equipment Fund that was established with federal funds in February 2003. Recoveries matched the actual level of expenditures incurred in the Department of Health on the purchase of new/replacement diagnostic equipment. The fund was fully expended in 2007/08.	-	8,540.0
- Patient Wait Times Guarantee Trust - The Patient Wait Time Guarantee Trust was a one-time payment from Canada to augment existing provincial investments and assist Manitoba Health in its diverse initiatives to improve certainty of timely access to insured health care services.	-	28,000.0
Subtotal Health Funds	-	47,340.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
CHILD CARE	-	9,000.0
- The 2005 Early Learning and Child Care Agreement with Canada was discontinued on March 31, 2007. Canada provide a one-time transition payment supporting the creation of new child care spaces in 2007/08.		
OTHER		
a. Aboriginal and Northern Affairs		
- Northern Flood Agreement	**100.0**	100.0
- 50% of Arbitrator's expenses cost shared by Canada.		
b. Advanced Education and Literacy		
- Canada Millennium Scholarship Fund	**10,760.5**	10,760.5
- Full cost recovery from Canada to administer the Canada Millennium Scholarship Fund, which is intended to reduce student debt load of Manitoba post-secondary students. Cost recovery includes $130,000 as an administration fee for the delivery of the Canada Millennium Scholarship Fund within Manitoba.		
- Canada Millennium Scholarship - Adult Learner and Low Income Grants	**2,155.0**	2,155.0
- Recovery from Canada for the delivery of the Adult Learner Bursary which provides bursaries to selected Adult Learning Centre graduates who pursue a post-secondary education at a college or university in Manitoba, and Low Income Grants which provides assistance to dependent students from low-income families in the first year of a multi-year program and to independent Aboriginal students.		
- Canada Student Loan Service Fee	**560.0**	560.0
- Fixed fee of $463,000 recovered from the federal government, which is based on a range of full-time students assisted.		
- Fee of $12 per certificate issued.		
- Canada Study Grants	**3,000.2**	3,000.2
- Based on full cost recovery for awards made to disabled students, females in doctoral studies, high-need part-time students, students with dependents, and first-time students from low-income families.		
Subtotal Advanced Education and Literacy	**16,475.7**	16,475.7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
c. Agriculture, Food and Rural Initiatives		
- Animal Health Surveillance - Federal government's share of expenditures related to the province's Avian Influenza Emergency Preparedness strategy.	**65.0**	115.0
- Rabies Indemnity - Compensation to farmers for domestic animals that have contracted rabies, cost shared 40% by Canada based on prescribed maximums per species as set by Agriculture and Agri-Food Canada.	**2.4**	2.4
- Income Support Administration Recovery - Federal government's 60% share of eligible provincial administration expenditures for the delivery of agriculture disaster aid programming based on the Agricultural Policy Framework Agreement.	**99.1**	99.1
- Soil Survey Program Recovery - Federal government's 60% share of expenditures related to additional soil survey teams providing support to the province's mapping services.	**-**	550.0
Subtotal Agriculture, Food and Rural Initiatives	**166.5**	766.5
d. Competitiveness, Training and Trade		
- Canadian Agricultural Skills Service - Recovery from Canada for delivery of the project to help farmers increase their profitability and enable them to make choices about sources of income through skills training.	**2,595.7**	2,595.7
- Canada-Manitoba Labour Market Agreement - Full cost recovery from Canada to support labour market programs and services that address areas of current and emerging labour market priorities, including labour force participation by under-represented groups.	**17,993.0**	-
- Labour Market Transition Trust - A one-time trust payment from Canada in support of outstanding commitments with Manitoba, under the cancelled Canada-Manitoba Labour Market Partnership Agreement, related to post-secondary education and training.	**-**	21,600.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
d. Competitiveness, Training and Trade (Continued)		
- Labour Market Development Agreement - Full cost recovery from Canada for Employment Insurance funded employment and training services, including certain functions of the National Employment Services, which are delivered by Manitoba.	**52,278.3**	52,744.3
Subtotal Competitiveness, Training and Trade	**72,867.0**	76,940.0
e. Conservation		
- Migratory Waterfowl Crop Damage Prevention Agreement - 50% of costs to a maximum of $151,000 shared by Canada.	**151.0**	151.0
- Softwood Lumber Agreement - Canada will transfer to Manitoba the equivalent of export taxes they have collected from companies exporting softwood lumber.	**1,900.0**	1,900.0
- Ortho-Photo Database for Southern Manitoba - Contributions from Agriculture and Agri-Food Canada	**75.0**	-
Subtotal Conservation	**2,126.0**	2,051.0
f. Culture, Heritage, Tourism and Sport		
- Historic Places Initiative - Contribution Agreement from the Parks Canada Agency to improve the state of conservation in Canada and increase Canadians' access to and understanding of their heritage by actively engaging them in its conservation through new vehicles such as the Canadian Register of Historic Places, the Standard and Guidelines for the Conservation of Historic Places in Canada and certification for the Commercial Heritage Property Incentive Fund.	**422.5**	388.6
- Minority Language Education and Second Language Instruction - Recovery from Canada for a portion of the salaries and benefits for two translators.	**77.1**	77.1
Subtotal Culture, Heritage, Tourism and Sport	**499.6**	465.7

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
g. Education, Citizenship and Youth		
- Canada Millennium Scholarship Foundation		
- Future to Discover Pilot Project	**400.1**	944.9
- Full recovery of project costs to promote high school completion and transition to post-secondary education. (Phasing-out of project - beginning in 2008/09.)		
- Making Education Work Pilot Project	**253.4**	297.3
- Partial recovery of project costs to promote high school completion and transition to post-secondary education for Aboriginal students.		
- Minority Language Education and Second Language Instruction		
- Teaching Structure/Framework	**4,383.7**	4,383.7
- Partial recovery from Canada of costs incurred in providing financial support, curriculum development and educational support services to educational institutions.		
- Teacher Training/Student Aid	**508.0**	508.0
- Full recovery from Canada of costs incurred providing bursaries to teachers involved in French-language instruction and to students attending French-language programs at post-secondary institutions.		
- Special Projects		
- Full recovery from Canada of costs incurred in awarding grants to school divisions and not-for-profit organizations undertaking special projects that complement French-language instruction.	**1,204.7**	998.2
- 50% recovery from Canada of costs incurred in awarding grants to school divisions and not-for-profit organizations undertaking projects designed to revitalize French-language instruction.	**837.5**	837.5
- 50% recovery from Canada of cost of support provided to the Division Scolaire Franco-Manitobaine (DSFM) to cover differential costs associated with providing French minority language education.	**4,530.0**	4,392.9
- 50% recovery from Canada to purchase services and educational materials from Ontario's French education television channel TFO.	**50.0**	50.0
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities	**89.8**	100.0
- To provide contributions to Manitoba to cost share measures, which will enhance the economic participation in the labour market of working age adults with disabilities by helping them to prepare for, attain and retain employment.		
Subtotal Education, Citizenship and Youth	**12,257.2**	12,512.5

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
h. Family Services and Housing		
- Child Centered Family Justice Fund - Recovery from Canada of 100% of eligible expenditures incurred respecting the Parent Information Program and the Brief Consultation Service, as part of the Project Funding Agreement on Family Justice activities.	**164.6**	164.6
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities - Recovery from Canada of 50% of eligible actual costs incurred for administering and providing training programs.	**4,506.8**	4,506.8
Subtotal Family Services and Housing	**4,671.4**	4,671.4
i. Finance		
- Government of Canada Subsidy - Statutory payment by formulae on a per capita basis.	**2,200.0**	2,200.0
j. Health and Healthy Living		
- Alcohol and Drug Treatment and Rehabilitation Contribution Agreement - 50% of eligible actual costs incurred for community-based and residential addiction services for youth. Federal funding expired in 2007/08.	-	842.1
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities - 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health and addictions rehabilitation programming.	**4,368.3**	4,368.3
- Aboriginal Health Transition Fund - New Program created to Promote Aboriginal Health.	**3,802.5**	-
Subtotal Health and Healthy Living	**8,170.8**	5,210.4

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
k. Infrastructure and Transportation		
- Airport Assistance Program - Recovery from Canada of costs of airport equipment.	**215.0**	270.0
- Animal Health Surveillance - Termination of agreement effective March 31, 2008	-	500.0
- Canada-Manitoba National Safety Code Agreement - Recovery from Canada of costs for the carrier profile computer program and facility audits.	**268.8**	268.8
- God's Lake Narrows Bridge - Recovery from Canada of 50% of eligible capital costs.	**500.0**	2,500.0
- Infrastructure and Economic Program Agreements - Recovery from Canada of 50% of eligible operating expenditures to a maximum of $1,230,000 over five years.	**368.8**	368.8
- Norway House Airport - Recovery from Canada of 80% of operating costs less airport revenue.	**171.2**	171.2
- Refunds for Services - Recovery from Canada of 100% of costs of providing roadwork and related services including overhead.	**50.0**	410.0
- Strategic Highway Infrastructure Program - Termination of agreement effective March 31, 2008	-	500.0
- Winter Roads - Recovery from Canada of costs related to winter road construction.	**4,236.0**	3,824.5
Subtotal Infrastructure and Transportation	**5,809.8**	8,813.3

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
l. Intergovernmental Affairs		
- Memorandum of Understanding on Emergency Preparedness - Joint Emergency Preparedness Program - Canada funds emergency preparedness initiatives using a population based formulae.	**70.0**	220.0
m. Justice		
- Aboriginal Courtwork Program - Canada reimburses 50% of approved aboriginal court worker services costs.	**435.3**	435.3
- Agreement Respecting Legal Aid in Criminal Law Matters and in Matters Relating to The Youth Criminal Justice Act - Manitoba receives a percentage of the national funding envelope based on population. The national funding envelope cannot exceed 50% of the national legal aid expenditures.	**4,760.0**	4,676.9
- Child Centered Family Justice Fund - Canada reimburses 100% of approved costs of a federal initiative to implement and enforce the Child Support Guidelines under the federal government's amendments to The Divorce Act.	**693.7**	693.7
- Special Projects	**1,115.2**	978.5
- Youth Justice Services and Programs Agreement - Canada reimburses costs of providing correctional services to young persons at rates which vary with the level of program priority and also reimburses 100% of costs of specific initiatives related to The Youth Criminal Justice Act.	**6,432.6**	6,432.6
Subtotal Justice	**13,436.8**	13,217.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
n. Labour and Immigration		
- Flin Flon Inspection Agreement - Negotiated triennially between the two levels of government.	**196.5**	196.5
- Recovery of costs of inspections in buildings under federal jurisdiction (boilers, pressure vessels, refrigeration units and elevators) - Boilers and pressure vessels - $167.86 per unit - Elevating devices - $218.01 per unit	**92.2**	92.2
- Canada-Manitoba Agreement to Realign Responsibilities for Immigrant Settlement Services - Recovery from Canada of eligible expenditures.	**21,351.3**	19,669.0
- Foreign Credential Recognition Program Contribution Agreement - Recovery from Canada of eligible expenditures.	**920.0**	1,682.7
Subtotal Labour and Immigration	**22,560.0**	21,640.4
o. Science, Technology, Energy and Mines		
- Community Access Program - Recovery from Canada of eligible expenditures related to the support for public access to computers and the internet in Manitoba through community access sites and community resource networks.	-	200.0
p. Water Stewardship		
- Canada-Manitoba Partnership Agreement on Fisher River Flood Protection - Recovery from Canada of 50% of eligible expenditures.	**470.0**	470.0
- Canada-Manitoba GeoConnections Contribution Agreement - Recovery from Canada of 100% of eligible expenditures.	-	120.0
Subtotal Water Stewardship	**470.0**	590.0
q. Emergency Expenditures		
- Canada-Manitoba Disaster Financial Assistance Agreement - Federal cost sharing is available based on a formulae when provincial disaster related expenditures for a particular event that exceeds a recovery of $1.00 per capita.	**5,000.0**	5,000.0

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ($000s) 2008/09	2007/08
OTHER (Continued)		
r. French Languages Services		
- Canada-Manitoba Agreement on French Languages Services - 50% of eligible expenses related to agreed upon measures to promote and support French language services in Manitoba.	**425.0**	425.0
TOTAL OTHER	**167,305.8**	**171,498.9**
TOTAL GOVERNMENT OF CANADA	**3,612,039.1**	**3,401,793.6**